## **ABSTRACT**

The present invention provides theophylline sustained release particles which contain a polyglycerol fatty acid ester as a matrix base material, which have a homogenous nucleus particle structure, which can effectively mask the unpleasant taste of medicaments, and which exhibit an excellent sustained medicament releasability (dissolvability) and outstanding storage stability. In particular, the present invention provides, among other things, a method for preparing theophylline sustained release particles comprising the steps of heating a matrix base material containing a polyglycerol fatty acid ester, theophylline and ethyl cellulose to give a molten mixture; spray-cooling the molten mixture to obtain spherical core particles having an average particle diameter of 250 µm or less; and applying fine particles to the core particles by fusion coating.

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